

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 63- 20

November 13, 1963

AUTHORIZATION TO USE BORIC ACID, U.S.P., IN SDA FORMULA NO. 40 IS REVOKED

Proprietors of distilled spirits plants
and others concerned:

This circular is issued to inform you that Revenue Ruling 63-249, which will be published in Internal Revenue Bulletin No. 1963-47, of November 25, 1963, will revoke Revenue Ruling 58-561 (C.B. 1958-2, 998), which authorized the use of boric acid, U.S.P., as a substitute for one-half of the brucine (alkaloid) or brucine sulphate in specially denatured alcohol Formula No. 40.

Industry Circular 58-22, referring to the then-existing critical shortage of brucine which developed as a result in the curtailment of strychnine production, announced that boric acid, U.S.P., would be authorized as a substitute for one-half of the brucine required. This was accomplished by Revenue Ruling 58-561. Since brucine is no longer scarce and since boric acid is no longer being used as a substitute denaturant in Formula No. 40, Revenue Ruling 58-561 is being revoked.

Inquiries regarding this circular should refer to its number and should be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division